IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL (L) NO.986 OF 2003

The Commissioner of Income Tax ..Appellant

Vs.

M/s.Borax Morarji Ltd. ..Respondent

Mr.P.S.Sahadevan for the Appellant.
Mr.V.S.Hadade for the Respondent.

CORAM :- DR.S.RADHAKRISHNAN &
V.C.DAGA, JJ.

DATE : 3RD APRIL, 2007

P.C.

1. It is brought to the notice of this Court that the Tribunal has relied upon the assessment order of the very same Tribunal for assessment year 1991-92. No Appeal has been filed by the Revenue to challenge the said order. As a matter of fact, we find that for assessment year 1991-92 the order has been accepted by the revenue and no Appeal has been filed as yet.

2. In this view of the matter if the Revenue has accepted the order of the Tribunal for earlier assessment years and if the Tribunal has relied upon those orders, we see no infirmity in the impugned order. This Appeal, therefore, can hardly gives rise to any question of law especially in absence of any explanation as to why the present Appeal was filed when earlier assessment order has been accepted by the Revenue.

3. The above Appeal is, therefore, dismissed in limine with no order as to costs.

(V.C.DAGA,J.) **(DR.S.RADHAKRISHNAN,J.)**